

ABSTRAK

Analisis Perbandingan Kinerja Keuangan Perusahaan Sebelum Dan Sesudah Akuisisi (Pada Perusahaan Pengakuisisi Yang Terdaftar Di BEI). Dibawah Bimbingan Muhsin N.Bailussy, SE., M.Si. Dan Dr. E. Hartaty Hadady, SE., M.Si.

Tujuan dari penelitian ini adalah untuk membandingkan kinerja keuangan perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) sebelum dan sesudah kegiatan akuisisi. Rasio keuangan digunakan untuk menilai kinerja keuangan, antara lain Return on Assets (ROA), Debt to Equity Ratio (DER), dan Current Ratio (CR).

Penelitian ini menggunakan metode kuantitatif, yaitu mengumpulkan data dari seluruh perusahaan yang melakukan akuisisi di Bursa Efek Indonesia (BEI) antara tahun 2018 hingga 2019. Populasi penelitian ini terdiri dari 21 pelaku usaha. Dalam pengambilan sampel melalui purposive sampling. Dalam penelitian ini digunakan data dari 12 perusahaan sebagai sampel. Untuk menjawab hipotesis, model dianalisis menggunakan *Wilcoxon Signed Rank Test*.

Hasil penelitian menunjukkan bahwa (1) tidak terdapat perbedaan *Return On Aset* (ROA) sebelum dan sesudah kegiatan akuisisi, (2) tidak terdapat perbedaan *debt to equity ratio* (DER) sebelum dan sesudah kegiatan akuisisi, dan (3) terdapat perbedaan pada *current ratio* (CR) sebelum dan sesudah kegiatan akuisisi.

Kata kunci : *Return On Aset (ROA), Debt To Equity Ratio (DER), Current Ratio (CR)*

ABSTRACT

Comparative Analysis of the Company's Financial Performance Before and After the Acquisition (On the Acquisition Company Listed on the BEI). Under the Guidance of Muhsin N. Bailussy, SE., M.Sc. And Dr. E. Hartaty Hadady, SE., M.Sc.

The purpose of this study was to compare the financial performance of companies listed on the Indonesia Stock Exchange (BEI) before and before the acquisition. The ratios used to assess financial performance include Return on Assets (ROA), Debt to Equity Ratio (DER), and Current Ratio (CR).

This study uses a quantitative method, which collects data from all companies that made acquisitions on the Indonesia Stock Exchange (BEI) between 2018 and 2019. The population of this study consisted of 21 business actors. To take the sample using purposive sampling. In this study, data from 12 companies were used as samples. To answer the hypothesis, the model was analyzed using the Wilcoxon Signed Rank Test.

The results show that (1) there is no difference in Return On Assets (ROA) before and before the acquisition, (2) there is no difference in the Debt To Equity Ratio (DER) before and before the acquisition, and (3) there is a difference in Current Ratio (CR) before and before acquisition activities.

Keywords : Return On Assets (ROA), Debt To Equity Ratio (DER), Current Ratio (CR)

